

# EXHIBIT B



**CARRILLO | HUETTEL LLP**  
**ATTORNEYS AT LAW**

March 2, 2010

The Depository Trust Company  
55 Water Street  
New York, NY 10041

RE: Pacific Blue Energy Corp. Shares of Common Stock, CUSIP Number: 69404A 104

Ladies and Gentlemen:

We have acted as counsel to Pacific Blue Energy Corp. (the "Company") formerly known as Descanso Agency, Inc. in connection with the transfer to Cede & Co., a nominee of The Depository Trust Company ("DTC"), of 457,500 shares of the common stock, par value \$0.001 per share, of the Company held by the shareholder (the "Holder"), and represented by the certificate (the "Certificate") listed on Exhibit A hereto (the "Subject Shares").

In connection with this opinion, we have examined and relied upon originals or copies, certified or otherwise identified to our satisfaction, of the following:

- (i) the Certificate registered in the name of the Holder representing the Subject Shares; and,
- (ii) the orders and instructions of the Company for the issuance and delivery of the Certificate and the Subject Shares.

We have also examined originals or copies, certified or otherwise identified to our satisfaction, of such records of the Company and such agreements, certificates of public officials, certificates of officers or other representatives of the Company and others, and such other statements, documents, certificates and corporate or other records as we have deemed necessary or appropriate as a basis for the opinion set forth herein.

The Subject Shares were originally issued and sold in a transaction registered with the Securities and Exchange Commission under the Securities Act of 1933 ("Securities Act") under the former name of the Company, Descanso Agency, Inc.

Based on the foregoing, we are of the opinion that: (a) the change of name of the Company from Descanso Agency, Inc. to Pacific Blue Energy Corp. does not affect the status of the Subject Shares under the Securities Act as shares which are not "restricted securities" as defined in Rule 144(a)(3) under the Securities Act, and (b) the Subject Shares are freely transferable without registration under the Securities Act by a holder which is not an "affiliate" of the Company as defined in Rule 144(a)(3) under the Securities Act.

We are furnishing this opinion to you solely for your benefit and this opinion is not to be used, circulated, quoted or otherwise referred to for any other purpose without our prior written approval in each instance, except that you may deliver copies of this opinion to your professional advisors, to any governmental agency or regulatory authority having jurisdiction over DTC or if otherwise required by law.

Very truly yours,  
CARRILLO HUETTEL, LLP

Luis Carrillo, Esq.

lc:abm  
cc: Pacific Blue Energy Corp.

**CARRILLO | HUETTELL LLP**

**Exhibit A**

Shareholder Name	Certificate Number	Number of Shares	Date of Certificate
Irish Delta Inc.	1044	457,500	October 1, 2009